Senate Study Bill 3195 - Introduced

SENA	TE FILE
ВУ	(PROPOSED COMMITTEE ON
	WAYS AND MEANS BILL BY
	CHAIRPERSON BOLKCOM)

A BILL FOR

- 1 An Act providing volunteer fire fighters and emergency medical
- 2 services personnel with an individual income tax credit and
- 3 including effective date and applicability provisions.
- 4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

S.F.

- 1 Section 1. Section 422.12, subsection 1, Code 2011, is
- 2 amended by adding the following new paragraphs:
- NEW PARAGRAPH. Ob. "Emergency medical services personnel"
- 4 means an emergency medical care provider, as defined in section
- 5 147A.1, who is certified as a first responder pursuant to
- 6 chapter 147A.
- 7 NEW PARAGRAPH. d. "Volunteer fire fighter" means a
- 8 volunteer fire fighter as defined in section 85.61 who has met
- 9 the minimum training standards established by the fire service
- 10 training bureau pursuant to chapter 100B.
- 11 Sec. 2. Section 422.12, subsection 2, Code 2011, is amended
- 12 by adding the following new paragraph:
- NEW PARAGRAPH. c. (1) A volunteer fire fighter and
- 14 volunteer emergency medical services personnel credit equal
- 15 to fifty dollars to compensate the taxpayer for the voluntary
- 16 services if the volunteer served for the entire tax year.
- 17 If the taxpayer is not a volunteer fire fighter or volunteer
- 18 emergency medical services personnel for the entire tax
- 19 year, the maximum amount of the credit shall be prorated
- 20 and the amount of credit for the taxpayer shall equal the
- 21 maximum amount of credit for the tax year, divided by twelve,
- 22 multiplied by the number of months in the tax year the taxpayer
- 23 was a volunteer. The credit shall be rounded to the nearest
- 24 dollar. If the taxpayer is a volunteer during any part of a
- 25 month, the taxpayer shall be considered a volunteer for the
- 26 entire month. If the taxpayer is a volunteer fire fighter and
- 27 a volunteer emergency medical services personnel during the
- 28 same month, a credit may be claimed for only one volunteer
- 29 position for that month.
- 30 (2) The taxpayer is required to have a written statement
- 31 from the fire chief or other appropriate supervisor verifying
- 32 that the taxpayer was a volunteer fire fighter or volunteer
- 33 emergency medical services personnel for the months for which
- 34 the credit under this paragraph is claimed.
- 35 Sec. 3. EFFECTIVE DATE. This Act takes effect January 1,

S.F.

- 1 2013.
- 2 Sec. 4. APPLICABILITY. This Act applies to tax years
- 3 beginning on or after January 1, 2013.
- 4 EXPLANATION
- 5 This bill provides a nonrefundable individual income tax
- 6 credit for an individual who was a volunteer fire fighter who
- 7 has met the minimum training standards or certified volunteer
- 8 emergency medical services personnel for the entire tax year.
- 9 The credit is to compensate the individual for the volunteer
- 10 services. The amount of the credit equals \$50. If the
- 11 individual was not a volunteer for the entire tax year, the
- 12 amount of credit is prorated based upon the months of volunteer
- 13 service. A credit may be claimed for only one volunteer
- 14 position per month.
- 15 The bill takes effect January 1, 2013, and applies to tax
- 16 years beginning on or after January 1, 2013.